

EXHIBIT 23

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

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In Re:

DAVID RUSI,

Debtor,

-----X
THE IDEAL SUPPLY COMPANY,

Plaintiff,

v.

DAVID RUSI,

Defendant.

-----X
Defendant, DAVID RUSI by and through his attorney, John J. Macron as and for his
Answer to the Complaint in this action respectfully alleges upon information as follows:

1. The Defendant denies the allegations of paragraph “1” of the complaint.
2. The Defendant denies knowledge or information sufficient to form a belief as to admits the allegations of paragraph “2” of the complaint.
3. The Defendant denies knowledge or information sufficient to form a belief as to the allegations of paragraph “3” of the complaint.
4. The Defendant admits the allegations contained in paragraph “4” of the complaint.
5. The Defendant denies the allegations contained in paragraph “5” of the complaint.
6. The Defendant admits the allegations contained in paragraph “6” of the complaint.
7. The Defendant admits the allegations contained in paragraph “7” of the complaint.
8. The Defendant admits the allegations contained in paragraph “8” of the complaint.
9. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “9” of the complaint.

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10. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “10” of the complaint.
11. The Defendant admits the allegations contained in paragraph “11” of the complaint.
12. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “12” of the complaint.
13. The Defendant admits the allegations contained in paragraph “13” of the complaint..
14. The Defendant repeats the allegations above in response to the allegations contained in paragraph “14” of the Complaint.
15. The Defendant admit Fahrenheit entered into contracts, and except as admitted Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “15” of the complaint.
16. The Defendant admit Fahrenheit entered into purchase orders, and except as admitted Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “16” of the complaint.
17. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “17” of the complaint.
18. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “18” of the complaint.
19. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “19” of the complaint.
20. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “20” of the complaint.

21. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “21” of the complaint.
22. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “22” of the complaint.
23. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “23” of the complaint.
24. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “24” of the complaint.
25. The Defendant denies the allegations contained in paragraph “25” of the complaint.
26. The Defendant denies the allegations contained in paragraph “26” of the complaint.
27. The Defendant denies the allegations contained in paragraph “27” of the complaint.
28. The Defendant denies the allegations contained in paragraph “28” of the complaint.
29. The Defendant denies the allegations contained in paragraph “29” of the complaint.
30. The allegations contained in paragraph “30” of the complaint call for legal conclusions, and Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “30” of the complaint.
31. The allegations contained in paragraph “31” of the complaint call for legal conclusions, to which no response is required, to the extent a conclusion is required, Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “31” of the complaint.
32. The Defendant denies the allegations contained in paragraph “32” of the complaint.
33. The Defendant denies the allegations contained in paragraph “33” of the complaint.
34. The Defendant denies the allegations contained in paragraph “34” of the complaint.

35. The allegations contained in paragraph “35” of the complaint call for legal conclusions, to which no response is required, to the extent a conclusion is required, Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “35” of the complaint.

36. The Defendant repeats the allegations above in response to the allegations contained in paragraph “36” of the Complaint.

37. The allegations contained in paragraph “37” of the complaint call for legal conclusions, , to which no response is required, to the extent a conclusion is required, Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “37” of the complaint.

38. The allegations contained in paragraph “38” of the complaint call for legal conclusions, , to which no response is required, to the extent a conclusion is required, Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “38” of the complaint.

39. The Defendant denies the allegations contained in paragraph “39” of the complaint.

40. The Defendant repeats the allegations above in response to the allegations contained in paragraph “40” of the Complaint.

41. The allegations contained in paragraph “41” of the complaint call for legal conclusions, , to which no response is required, to the extent a conclusion is required, Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “41” of the complaint.

42. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “42” of the complaint.

43. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “43” of the complaint.

44. The Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “44” of the complaint.

45. The allegations contained in paragraph “45” of the complaint call for legal conclusions, , to which no response is required, to the extent a conclusion is required, Defendant denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph “41” of the complaint.

46. The Defendant denies the allegations contained in paragraph “46” of the complaint.

47. The Defendant denies the allegations contained in paragraph “47” of the complaint.

48. The Defendant denies the allegations contained in paragraph “48” of the complaint.

AS AND FOR HIS AFFIRMATIVE DEFENSES

49. The Complaint fails to state a claim upon which relief can be granted.

50. Plaintiff is estopped by virtue of the doctrine of estoppel.

51. Plaintiff’s action is barred by its failing to join a necessary party.

WHEREFORE defendant demands that the Complaint be dismissed as against him with the costs and disbursements of this action and such further and different relief as this Honorable Court deems just and proper.

Dated: Staten Island, New York
November 22, 2023

Respectfully submitted,

/s/ John J. Macron
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